IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 9TH MARCH 2007 / 18TH PHALGUNA 1928

WP(C).No. 7974 of 2007(Y)

PETITIONER:

WOODY'S HOTELS (P) LTD.,
REGISTERED OFFICE: WOODS MANOR,
M.G.ROAD, ERNAKULAM, REPRESENTED BY
ITS MANAGING DIRECTOR, SHRI.P.N.RAMACHANDRA RAO.

BY ADV. SRI.K.JAYAKUMAR
SRI.P.B.KRISHNAN

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY THE
CHIEF SECRETARY, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE DISTRICT COLLECTOR, ERNAKULAM.

3. THE TAHSILDAR, KANAYANNUR TALUK,
TALUK OFFICE, KADAVANTHARA,
KOCHI - 20.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 7974 OF 2007-Y

JUDGMENT

The petitioner constructed a new building to house a hotel. It was assessed to building tax to the tune of Rs.9,94,500/-. It claimed exemption from payment of the tax, on the ground that the hotel run by it should be treated as factory, for the purpose of Section 3(1)(b) of the Building Tax Act. But, the said claim was rejected and the assessment was made. So, the petitioner challenged the said order before this Court, by filing O.P.No.13499/2001. The said O.P was ultimately allowed, by Ext.P2 judgment, quashing the assessment and directing the assessing authority to refer the matter to the Government for a decision on the claim of the petitioner. The Government considered the matter and issued Ext.P3 order, rejecting its claim. Now the petitioner has filed Ext.P4 representation before the 2nd respondent District Collector, praying that it may be given four instalments to pay the amount, as detailed therein. It is also submitted that the 1st instalment has already been paid. By Ext.P2 judgment, the original order of assessment is already quashed. So,

the assessing authority has to pass a fresh order in the light of Ext.P3 Government order. While passing that order the assessing authority shall consider the claim of the petitioner for instalment facility made in Ext.P4. Subject to that direction, the Writ Petition is closed.

9th March, 2007. K.BALAKRISHNAN NAIR, JUDGE

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